

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note I-c of the General Purpose Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

Note 2. Organization of the Schedule

Assistance reported in the Schedule of Expenditures of Federal Awards is grouped first by program clusters as defined in the Compliance Supplement then by federal agency and then by major subdivision of federal agency. Programs not included in clusters are reported under Catalog of Federal Domestic Assistance (CFDA) numbers or other identifying numbers at the front of the Schedule in a section titled Unclustered Programs. In order to determine the total assistance provided to the State of Colorado by an individual federal agency, amounts provided by the federal agency must be identified in individual clusters as well as in the Unclustered Programs section.

Note 3. Other Assistance

Most noncash assistance is reported in the Schedule of Expenditures of Federal Awards and indicated by an asterisk in the column titled Noncash Indicator. The following provides additional information related to items that federal agencies may consider to be assistance.

- A. The State Department of Military Affairs reported in-kind assistance from direct federal purchases. The federal budget for this activity was \$5,058,460 and the State Department of Military Affairs reported \$485,909 in the Schedule of Expenditures of Federal Awards which was the federal match for state funds expended on this activity.
- B. The State Department of Labor and Employment expended \$154,170,782 of state funds as the required match for grant 17.225-Unemployment Insurance. The \$30,945,588 shown in the attached schedule is the federal portion of that grant, and it is not included in the \$154,170,782 mentioned above.

Note 4. Subrecipients

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All amounts passed-through to subrecipients are identified in the Schedule of Expenditures of Federal Awards under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

AGENCY CODE	AGENCY NAME	AGENCY CODE	AGENCY NAME	AGENCY CODE	AGENCY NAME
ABA	DIVISION OF STATE ARCHIVES	GGH	FORT LEWIS COLLEGE	IIA	OHR - ADMINISTRATIVE OFFICES
AMA	COLO INFO TECHNOLOGY SVCS	GGJ	UNIVERSITY OF SOUTHERN COLO	IKA	DIV OF YOUTH CORRECTIONS
BAA	DEPARTMENT OF AGRICULTURE	GHB	ADAMS STATE COLLEGE	ILB	STATE VET CENTER AT HOMELAKE
CAA	CORRECTIONS ADMINISTRATION	GHC	MESA STATE COLLEGE	ILC	VET NURSING HOME AT FLORENCE
CFB	SURPLUS PROPERTY	GHD	METROPOLITAN STATE COLLEGE	ILD	VET NURSING HOME AT RIFLE
DAA	DEPARTMENT OF EDUCATION	GHE	WESTERN STATE COLLEGE	ILE	WALSENBURG VET NURSING HOME
DBA	SCHOOL FOR THE DEAF AND BLIND	GJA	COLO COMM COLL & OCC ED SYS	JAA	JUDICIAL
EAA	OFFICE OF THE GOVERNOR	GJB	ARAPAHOE COMMUNITY COLLEGE	KAA	DEPT OF LABOR AND EMPLOYMENT
EBA	LIEUTENANT GOVERNOR	GJC	COMMUNITY COLLEGE OF AURORA	LAA	DEPARTMENT OF LAW
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJD	COMMUNITY COLLEGE OF DENVER	NAA	DEPARTMENT OF LOCAL AFFAIRS
EEA	GOVERNORS JOB TRAINING OFFICE	GJE	FRONT RANGE COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
EFA	OFFICE OF ENERGY CONSERVATION	GJF	LAMAR COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJG	MORGAN COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
GAA	COLO COMMISSION ON HIGHER ED	GJH	OTERO JUNIOR COLLEGE	PDA	WATER CONSERVATION BOARD
GBA	COLORADO COUNCIL ON THE ARTS	GJJ	PIKES PEAK COMMUNITY COLLEGE	PEA	DIVISION OF WATER RESOURCES
GCA	STATE HISTORICAL SOCIETY	GJK	PUEBLO COMMUNITY COLLEGE	PFA	SOIL CONSERVATION BOARD
GDA	COLORADO STUDENT LOAN	GJL	RED ROCKS COMMUNITY COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
GEA	COLO ADVANCED TECHNOLOGY INST	GJM	TRINIDAD STATE JUNIOR COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
GFB	CU - BOULDER	GJP	LOWRY HEAT CENTER	PJA	PARKS AND OUTDOOR RECREATION
GFC	CU - COLORADO SPRINGS	GJR	NORTHEASTERN JUNIOR COLLEGE	PKA	MINED LAND RECLAMATION DIV
GFD	CU - DENVER	GKA	UNIVERSITY OF NORTHERN COLO	RAA	DEPARTMENT OF PUBLIC SAFETY
GFE	CU - HEALTH SCIENCE CENTER	GLA	COLORADO SCHOOL OF MINES	SDA	CIVIL RIGHTS DIVISION
GGB	COLORADO STATE UNIVERSITY	GMA	AURARIA HIGHER EDUCATION CTR	SFA	DIVISION OF INSURANCE
GGC	CSU VETERINARY MEDICINE & HOSP	GNA	CHILDREN'S TRUST BOARD	SGA	PUBLIC UTILITIES COMMISSION
GGD	CSU AG EXPERIMENT STATION	HAA	COLO DEPT OF TRANSPORTATION	TAA	REVENUE - ADMINISTRATION
GGF	CSU COOPERATIVE EXTENSION SVC	IHA	DEPARTMENT OF HUMAN SERVICES	UHA	DEPT OF HLTH CARE POLICY & FIN
GGG	COLORADO STATE FOREST SERVICE	IHH	PUBLIC HOUSING AUTHORITY	WBA	TREASURY - OPERATING